

2005

Understanding Wisconsin Taxes

Student Tax Guide

CAUTION

The information in this lesson reflects the Wisconsin Department of Revenue's interpretation of laws enacted by the Wisconsin legislature as of October 31, 2005. Laws enacted after this date, new administrative rules and court decisions may change the interpretations in this guide.

DISCLAIMER

All of the persons, examples, and exercises in this lesson are fictitious. Any resemblance to an actual person or that person's tax situation is purely coincidental.

Prepared by:

Wisconsin Department of Revenue
November, 2005

UNDERSTANDING WISCONSIN TAXES

Lesson 1 – Taxes Administered by the Wisconsin Department of Revenue

Income Taxes

Generally, Wisconsin taxes the same kinds of income as the federal government: wages, tips, interest, dividends, pensions, and capital gains, to name a few. Wisconsin does not tax the interest earned on U.S. government obligations, such as U.S. savings bonds and treasury notes, but does tax a source of revenue that the federal government does not – interest earned on government bonds from states or local units of governments.

Sales and Use Taxes

Wisconsin's sales tax applies to many products and services. It is not applied to some basic necessities such as grocery foods, water service to homes, winter heating bills, and prescription medicines. Students probably pay sales tax more often than they realize. Meals in restaurants, candy, soft drinks, admissions to movies and concerts, and video rentals are all subject to sales tax.

Wisconsin residents are also responsible for the consumers use tax on taxable purchases from out-of-state retailers delivered in Wisconsin on which Wisconsin sales or use tax has not been paid. All Wisconsin income tax returns provide a line for the payment of this tax.

Wisconsin's sales/use tax rate is 5 percent, however, in counties that have a 1/2 percent county sales tax the total tax rate is 5-1/2 percent (5 percent state tax and 1/2 percent county tax).

Corporation Franchise/Income Taxes

Many corporations that operate both inside and outside Wisconsin must pay tax on the income they earn doing business in Wisconsin. Corporations may be found to be doing business in Wisconsin even if they do not have a building in the state. For example, if the corporation stores goods in Wisconsin, the corporation could be subject to Wisconsin corporation taxes based on its income.

Property Taxes

Property taxes in Wisconsin are collected at the local level. The local assessor (e.g., Milwaukee assessor) places a value on property based on its market value. This value determines what portion of the local property tax will be borne by the property.

Other Taxes

Some taxes are assessed on a per unit basis, such as alcoholic beverages, cigarettes, tobacco products, and motor fuel. For example, the Wisconsin tax on motor fuel is 29.9 cents per gallon. Telephone companies, railroads, and power and light companies are taxed on a gross receipts basis.

Property Tax Relief Programs

Wisconsin's homestead credit and farmland preservation tax credit programs provide benefits to certain taxpayers. The homestead credit program allows persons with incomes below a certain level to receive a credit for a portion of the property taxes or rent paid. The Wisconsin farmland preservation credit program provides tax credits to eligible farmers whose farmland is included in a farmland preservation agreement or is subject to exclusive agricultural zoning.

Earned Income Credit

This credit is available to individuals who have at least one qualifying child and meet certain income requirements.

More Information on Wisconsin Taxes

To learn more about Wisconsin's taxes, visit the Wisconsin Department of Revenue's web site at www.dor.state.wi.us.

Lesson 2 – General Income Tax Information

Generally, Wisconsin income tax is based on income reported on the federal return. You should complete your federal return before you complete your Wisconsin return.

All income of Wisconsin residents, whether received from within or outside the state, is considered income for state tax purposes. You are considered a Wisconsin resident if your permanent home is in Wisconsin, or if you live in Wisconsin and your time outside the state is for temporary purposes, e.g., going to school, serving in the armed forces, or working temporarily in another location.

For persons who are residents of another state, only income from Wisconsin sources is subject to tax. This includes income earned while working in Wisconsin, rent from a building located in Wisconsin, and profit from the sale of land or buildings in Wisconsin.

Wisconsin has three tax forms for full-year residents and one tax form for nonresidents and part-year residents (persons who were residents of Wisconsin for only part of the year).

Wisconsin Form WI-Z

If you file federal Form 1040EZ, generally you will be able to file Wisconsin Form WI-Z. In addition to the federal 1040EZ requirements, a person who files Form WI-Z cannot have interest from U.S., state or municipal bonds.

Wisconsin Form 1A

If you file federal Form 1040A, usually you will be able to use Form 1A.

Wisconsin Form 1

Residents not eligible to file either Wisconsin Form WI-Z or 1A must use Form 1, the long form. For example, persons who have income from their own business, rental property or farm must file Form 1.

Wisconsin Form 1NPR

This is the form to be used by a nonresident or a person who was a resident of Wisconsin for only part of the year.

Electronic Filing

Electronic filing is the fastest way to get your federal and state income tax refunds. If you chose to have your refund deposited directly in a financial institution account, it may be issued in as few as five working days.

The Wisconsin Department of Revenue's web site provides links to a number of tax professionals offering free electronic filing of federal and state income tax returns for persons that qualify. Most high school students will qualify for at least one of these.

The Wisconsin Department of Revenue provides TeleFile and Wisconsin Free-File options for the filing of Wisconsin income tax returns. Wisconsin Free-File requires a previously filed return to be on file.

For more information on electronic filing, visit the department's home page at www.dor.state.wi.us and **click-on** the E-Services link.

Lesson 3 – Who Must File and Why

A Wisconsin tax return must be filed when your income reaches a certain amount. Even if you're not required to file a return, you may wish to file to receive a refund of your withholding. See the chart below or the flow chart on the following page to determine if you must file a tax return.

Who Must File

Refer to the table to see if you must file a return for 2005.

Filing status	Age as of December 31, 2005	You must file if your gross income* (or total gross income of husband and wife) during 2005 was:
Single	Under 65 65 or older	\$9,000 or more \$9,120 or more
Married – filing joint return	Any age	\$18,000 or more
Married – filing separate return	Any age	\$9,000 or more (applies to each spouse individually - must use Form 1)
Head of household	Under 65 65 or older	\$11,250 or more \$11,500 or more

* Gross income means all income (before deducting expenses) reportable to Wisconsin. The income may be received in the form of money, property, or services. It does not include items that are exempt from Wisconsin tax. For example, it does not include the portion of social security benefits that is not taxable on your Wisconsin return.

Other Filing Requirements

You may have to file a return even if your income is less than the amounts shown on the table. You must file a return for 2005 if:

- Note**
- You (or your spouse) could be claimed as a dependent on someone else's return and either of the following applies:
 - (1) Your gross income was more than \$800 and it included at least \$251 of unearned income, or
 - (2) Your gross income (total unearned income and earned income) was more than –
 - \$8,170 if single
 - \$10,550 if head of household
 - \$14,710 if married filing jointly
 - \$6,990 if married filing separately.

Unearned income includes taxable interest, dividends, capital gain distributions, and taxable scholarship and fellowship grants that were not reported to you on a W-2. Earned income includes wages, tips, and scholarship and fellowship grants that were reported to you on a W-2.

- You owe a penalty on an IRA, retirement plan, Coverdell education savings account, or a medical savings account.
- You were a nonresident or part-year resident of Wisconsin for 2005 and your gross income was \$2,000 or more. If you were married, you must file a return if the combined gross income of you and your spouse was \$2,000 or more. (You must file Form 1NPR.)

Questions

Assume for each of the following questions that the person is single, under 65 years of age, and a resident of Wisconsin all year. Answer "yes" if the person must file and "no" if the person does not have to file a return.

- (1) I earned \$8,500 during 2005. My parents can claim me as a dependent.

☐ yes ☐ no

- (2) I earned \$8,900 working during 2005. My parents **cannot** claim me as a dependent.

☐ yes ☐ no

- (3) I earned \$4,000 working during 2005. Also, I earned \$300 interest on my bank account. My parents **cannot** claim me as a dependent.

☐ yes ☐ no

- (4) I earned \$595 working during 2005. Also, I earned \$255 interest on my bank account. My parents can claim me as a dependent.

☐ yes ☐ no

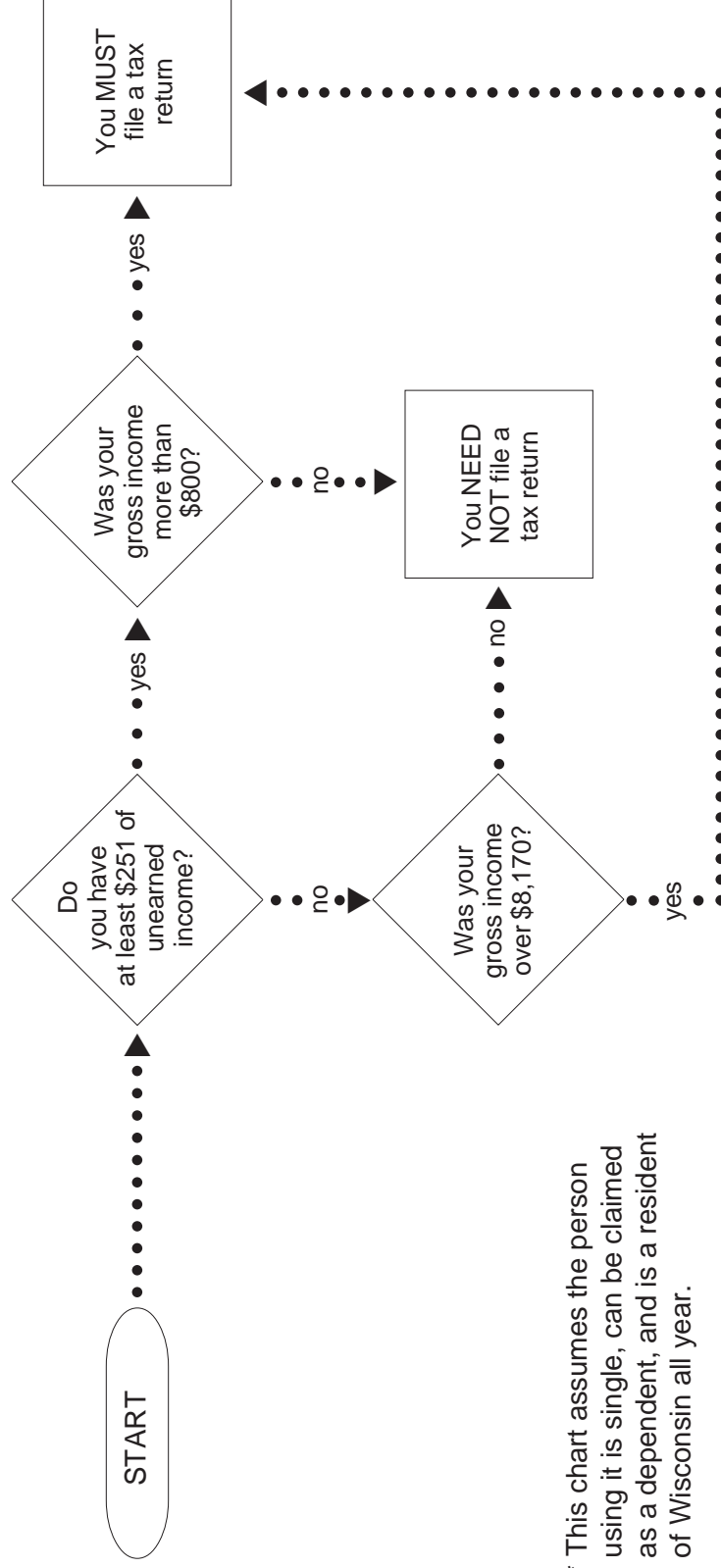
Understanding Wisconsin Taxes

Must You File A Wisconsin Income Tax Return?*(Single Taxpayers Claimed as Dependents)

Not everyone needs to file a Wisconsin tax return. The chart below will tell whether a single person claimed as a dependent must file a return for 2005.

If you are single and **cannot** be claimed as a dependent, you must file a return if your gross income is \$9,000 or more.

Even if you do not have to file, you should file if you had Wisconsin income tax withheld from your wages or you paid estimated taxes for 2005.



* This chart assumes the person using it is single, can be claimed as a dependent, and is a resident of Wisconsin all year.

Lesson 4 – Which Form Should You File?

Wisconsin has three income tax forms for full-year residents of Wisconsin:

Wisconsin Form WI-Z

Wisconsin Form 1A

Wisconsin Form 1

Many students file Form WI-Z. The form you should use depends on:

- The types of income you have
- The amount of income you have
- The deductions and tax credits you have

Use the *Which Form to File* chart on the following page to find out which form you should use and to answer questions 1 through 4 on this page.

Questions

For each of the following questions, indicate which form the person should file. Assume in each case that the person is:

- single
- under 65 years of age
- can be claimed as a dependent
- has no dependents
- claims only the withholding credit

(1) I earned \$5,000 working during 2005. Also, I earned \$320 interest on my bank account.

☐ Form WI-Z

☐ Form 1A

☐ Form 1

(2) I earned \$6,000 working during 2005. Also, I earned \$230 in dividends from stock issued by a Wisconsin corporation.

☐ Form WI-Z

☐ Form 1A

☐ Form 1

(3) I earned \$5,700 working during 2005. Also, I earned \$1,560 interest on my bank account.

☐ Form WI-Z

☐ Form 1A

☐ Form 1

(4) I earned \$7,000 working during 2005. Also, I earned \$200 interest from my bank account and \$100 interest on a U.S. Government savings bond.

☐ Form WI-Z

☐ Form 1A

☐ Form 1

Which Form To File For 2005

(**Note** If you are required to file a federal Form 1040 (long form), it is likely that you will need to file a Wisconsin Form 1. See "You must file Form 1 if you:" below.)

You may file Form WI-Z if you:	You may file Form 1A if you:	You must file Form 1 if you:	You must file Form 1NPR if you:
<ul style="list-style-type: none"> • File federal Form 1040EZ <i>AND</i> • Were a Wisconsin resident all year <i>AND</i> • Were under age 65 on December 31, 2005, <i>AND</i> • Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves <i>AND</i> • Did not have interest income from state, municipal, or U.S. bonds <i>AND</i> • Did not receive unemployment compensation <i>AND</i> • Are not claiming any credits other than Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, working families tax credit, or the married couple credit <i>AND</i> • Are not claiming Wisconsin homestead credit. 	<ul style="list-style-type: none"> • Were single all year or married and file a joint return or as head of household <i>AND</i> • Were a Wisconsin resident all year <i>AND</i> • Have income only from wages, salaries, tips, scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, social security, pensions, annuities, and IRAs <i>AND</i> • Have no adjustments to income (except deductions for educator expenses, an IRA, or student loan interest) <i>AND</i> • Are not claiming the itemized deduction credit, credit for tax paid to another state, historic rehabilitation credit, venture capital credits, or credit for repayment of income previously taxed <i>AND</i> • Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, or a Coverdell education or medical savings account. 	<ul style="list-style-type: none"> • Were a Wisconsin resident all year <i>AND</i> • Were married and file a separate return, or were divorced during the year <i>OR</i> • Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) <i>OR</i> • Claim adjustments to income (such as for alimony paid, tuition expense, or disability income exclusion) <i>OR</i> • Claim credit for itemized deductions, historic preservation, venture capital investment, tax paid to another state, or repayment of income previously taxed <i>OR</i> • Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, or a Coverdell education or medical savings account <i>OR</i> • Are subject to the alternative minimum tax. 	<ul style="list-style-type: none"> • Were domiciled* in another state or country at any time during the year <i>OR</i> • Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year. <p>*Your domicile is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another.</p> <p>Your domicile, once established, does not change unless all three of the following circumstances occur or exist:</p> <ol style="list-style-type: none"> (1) You intend to abandon your old domicile and take actions consistent with that intent, <i>AND</i> (2) You intend to acquire a new domicile and take actions consistent with that intent, <i>AND</i> (3) You are physically present in the new domicile.

Note If you qualify to file Form WI-Z, you may be able to file your return by phone using TeleFile. See page 27 to determine if you may file your return by phone.

Exception If you used federal Form 4972, you must file Form 1.

The following lessons cover how you should complete Forms WI-Z and 1A. The lessons are intended to assist persons who:

- are single
 - full-year residents of Wisconsin
 - under 65 years of age
 - have income from no sources other than wages, interest, and dividends
 - have no dependents
 - have no deductions, such as IRA's
 - have no credits other than withholding
-

Lesson 5 – Form WI-Z

STEP BY STEP

Step 1 Heading

- If you have a mailing label, save the mailing label to apply to the return when you are sure your return is complete and correct. If you do not have a mailing label, print your name and address using black ink. Use your full name and address.
NOTE: If you are filing for the first time, you will not have a mailing label.
- Enter your social security number. (See box d of your W-2)
- Check the State Election Campaign Fund check box if you want \$1 sent to this fund. Choosing this option will not change the amount of tax you owe or decrease your refund. The money put into this fund is used for financing campaigns of elected state officials.
- Tax District – Check the applicable box and fill in the name of the city, village, or town you lived in on December 31, 2005. Also, fill in the name of the county you lived in on December 31, 2005.
- School District Number. Refer to the table on page 21 of this manual. Fill in the code number of the school district you lived in on December 31, 2005. Write in only the numbers shown on the table, do not write in the name of the school district.

Step 2 (Line 1, WI-Z) Income

- Enter your income from line 4 of your federal Form 1040EZ.

Step 3 (Line 2, WI-Z)

- Check the box on line 2 if your parent (or someone else) can claim you as a dependent on his or her return (even if that person chose not to claim you).

Standard Deduction Worksheet for Dependents

- A. Wages, salaries, and tips from line 1 of Form 1A.
(Do not include taxable scholarships or fellowships
not reported on a W-2) A. _____
- B. Addition amount B. _____ 250.
- C. Add lines A and B. If total is less than \$800,
fill in \$800 C. _____
- D. Using the amount on line 12 of Form 1A, fill in the
standard deduction for your filing status from table,
page 16 D. _____
- E. Fill in the **SMALLER** of line C or D here and on line 14
of Form 1A. E. _____

2005 Standard Deduction Table

If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –		
At least	But less than	Single	Married filing jointly	Head of household	At least	But less than	Single	Married filing jointly	Head of household	At least	But less than	Single	Married filing jointly	Head of household
Your standard deduction is –					Your standard deduction is –					Your standard deduction is –				
0	12,000	8,170	14,710	10,550	38,500	39,000	4,932	10,313	4,932	65,500	66,000	1,692	4,973	1,692
12,000	12,500	8,112	14,710	10,442	39,000	39,500	4,872	10,214	4,872	66,000	66,500	1,632	4,874	1,632
12,500	13,000	8,052	14,710	10,329	39,500	40,000	4,812	10,116	4,812	66,500	67,000	1,572	4,776	1,572
13,000	13,500	7,992	14,710	10,217	40,000	40,500	4,752	10,017	4,752	67,000	67,500	1,512	4,677	1,512
13,500	14,000	7,932	14,710	10,104	40,500	41,000	4,692	9,918	4,692	67,500	68,000	1,452	4,578	1,452
14,000	14,500	7,872	14,710	9,992	41,000	41,500	4,632	9,819	4,632	68,000	68,500	1,392	4,479	1,392
14,500	15,000	7,812	14,710	9,879	41,500	42,000	4,572	9,720	4,572	68,500	69,000	1,332	4,380	1,332
15,000	15,500	7,752	14,710	9,766	42,000	42,500	4,512	9,621	4,512	69,000	69,500	1,272	4,281	1,272
15,500	16,000	7,692	14,710	9,654	42,500	43,000	4,452	9,522	4,452	69,500	70,000	1,212	4,182	1,212
16,000	16,500	7,632	14,710	9,541	43,000	43,500	4,392	9,423	4,392	70,000	70,500	1,152	4,083	1,152
16,500	17,000	7,572	14,665	9,429	43,500	44,000	4,332	9,324	4,332	70,500	71,000	1,092	3,984	1,092
17,000	17,500	7,512	14,566	9,316	44,000	44,500	4,272	9,226	4,272	71,000	71,500	1,032	3,886	1,032
17,500	18,000	7,452	14,467	9,204	44,500	45,000	4,212	9,127	4,212	71,500	72,000	972	3,787	972
18,000	18,500	7,392	14,368	9,091	45,000	45,500	4,152	9,028	4,152	72,000	72,500	912	3,688	912
18,500	19,000	7,332	14,269	8,978	45,500	46,000	4,092	8,929	4,092	72,500	73,000	852	3,589	852
19,000	19,500	7,272	14,170	8,866	46,000	46,500	4,032	8,830	4,032	73,000	73,500	792	3,490	792
19,500	20,000	7,212	14,071	8,753	46,500	47,000	3,972	8,731	3,972	73,500	74,000	732	3,391	732
20,000	20,500	7,152	13,972	8,641	47,000	47,500	3,912	8,632	3,912	74,000	74,500	672	3,292	672
20,500	21,000	7,092	13,873	8,528	47,500	48,000	3,852	8,533	3,852	74,500	75,000	612	3,193	612
21,000	21,500	7,032	13,775	8,416	48,000	48,500	3,792	8,434	3,792	75,000	75,500	552	3,094	552
21,500	22,000	6,972	13,676	8,303	48,500	49,000	3,732	8,336	3,732	75,500	76,000	492	2,995	492
22,000	22,500	6,912	13,577	8,190	49,000	49,500	3,672	8,237	3,672	76,000	76,500	432	2,897	432
22,500	23,000	6,852	13,478	8,078	49,500	50,000	3,612	8,138	3,612	76,500	77,000	372	2,798	372
23,000	23,500	6,792	13,379	7,965	50,000	50,500	3,552	8,039	3,552	77,000	77,500	312	2,699	312
23,500	24,000	6,732	13,280	7,853	50,500	51,000	3,492	7,940	3,492	77,500	78,000	252	2,600	252
24,000	24,500	6,672	13,181	7,740	51,000	51,500	3,432	7,841	3,432	78,000	78,500	192	2,501	192
24,500	25,000	6,612	13,082	7,628	51,500	52,000	3,372	7,742	3,372	78,500	79,000	132	2,402	132
25,000	25,500	6,552	12,983	7,515	52,000	52,500	3,312	7,643	3,312	79,000	79,500	72	2,303	72
25,500	26,000	6,492	12,884	7,402	52,500	53,000	3,252	7,544	3,252	79,500	80,000	12	2,204	12
26,000	26,500	6,432	12,786	7,290	53,000	53,500	3,192	7,446	3,192	80,000	80,500	0	2,105	0
26,500	27,000	6,372	12,687	7,177	53,500	54,000	3,132	7,347	3,132	80,500	81,000	0	2,007	0
27,000	27,500	6,312	12,588	7,065	54,000	54,500	3,072	7,248	3,072	81,000	81,500	0	1,908	0
27,500	28,000	6,252	12,489	6,952	54,500	55,000	3,012	7,149	3,012	81,500	82,000	0	1,809	0

Step 4 (Line 3, WI-Z) Figure Your Tax

- If you checked the box on line 2, use the worksheet on page 9 to compute your standard deduction and enter that amount on line 3; if you did not check the box, use the standard deduction table.
- Subtract line 3 from line 1 and enter that amount on lines 4 and 6.
NOTE: You may not claim an exemption on line 5 if someone else can claim you as a dependent.
- Use the tax table on page 22 to find the tax on line 6 and enter this amount on line 7.

Step 5 (Lines 8, 9, 10 and 11 WI-Z)

- Leave lines 8, 9, 10 and 11 blank.

Step 6 (Line 12, WI-Z)

- Bring down the tax from line 7 and write it on line 12.

Step 7 (Line 13, WI-Z) Sales and Use Tax Due on Out-Of-State Purchases

- If you made purchases from out-of-state firms, you may owe Wisconsin sales and use tax on these purchases. See page 12 of this manual for more information.

Step 8 (Lines 14, 15, 16, and 17, WI-Z) Packers Football Stadium Donation, Endangered Resources Donation, Breast Cancer Research Donation, and Veterans' Trust Fund Donation

- You may wish to contribute to the Endangered Resources Fund. Your donation will fund recovery and protection projects for endangered or threatened plants, animals, and non-game species.
- You may wish to contribute to breast cancer research. Your donation will be used for breast cancer research projects.
- You may wish to contribute to the Veterans Trust Fund. Your donation will be used to benefit veterans or their dependents.
- You may wish to contribute to the Packers Football Stadium. Your donation will be used for maintenance and operating costs of the professional football stadium in Green Bay.
- Donations you make will reduce your refund or increase your tax due by the amount of the donation.

Step 9 (Lines 18 and 19, WI-Z)

- Add lines 12, 13, 14, 15, 16, and 17. Put this amount on lines 18 and 19.

Step 10 (Line 20, WI-Z) Wisconsin Income Tax Withheld

- Add up the amounts of Wisconsin tax withheld from your W-2s and put the total on line 20.
- Make sure that your W-2 indicates “Wisconsin” as the state that withheld taxes. Also, be careful not to enter “FICA” taxes withheld.

Step 11 (Lines 21 & 22, WI-Z) Refund or Amount You Owe

- Look at lines 19 and 20 again. Check whether 19 or 20 is larger.
- If line 20 is larger, you should complete line 21. Subtract line 19 from line 20, and put the result on line 21. This is the amount of your refund.
- If line 19 is larger, you should complete line 22. Subtract line 20 from line 19. This is the amount you owe.

Step 12 Sign and Assemble Your Return

- Double check your addition and subtraction.
- Read the sentence above the signature space, then sign and date the form.
- Attach the state copy of all your W-2s.
- Attach your mailing label (if you received one) and make any necessary changes right on the label.
- If you owe tax, attach your check or money order. Please write your social security number on the check or money order.
- Make a copy of your return for your records.

Step 13 Mail Your Return

- Mail your return by April 17, 2006 to the appropriate address:

Refund or No Tax Due –

Wisconsin Department of Revenue
PO Box 59
Madison, WI 53785-0001

Tax Due –

Wisconsin Department of Revenue
PO Box 268
Madison, WI 53790-0001

Form WI-Z Problem

Using the following information, complete Form WI-Z for Joe Day (use the Form WI-Z on the following page and "Special Tax Worksheet For Dependents" below). Joe would like to contribute \$10 to the Endangered Resources Fund. Joe is single and has no dependents. Joe can be claimed as a dependent on his parents' tax return. Joe did not pay any rent or property taxes.

Joe paid \$364, including shipping and handling charges, for a compact disk player he purchased from an out-of-state mail-order company. He did not pay Wisconsin sales or use tax to the out-of-state mail order company.

Joseph K. Day
615 Poplar Drive
Madison, WI 53505

SS# 987-00-4321

Dane County

\$2,250 income from Form 1040EZ, line 4 (\$1,950 wage income from a job in Madison and \$300 interest income from a bank) and \$50 Wisconsin tax withheld.

Worksheet for Computing Wisconsin Sales and Use Tax

1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) \$ _____
2. Sales and use tax rate
(see rate chart below) x _____ %
3. Amount of sales and use tax due (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 26 of Form 1A (line 13 of Form WI-Z) . \$ _____

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2005.

- a. If storage, use, or consumption in 2005 was in one of the following counties, the tax rate was 5.6%:

Milwaukee Ozaukee Washington

- b. If storage, use, or consumption in 2005 was in one of the following counties, the tax rate was 5.1%:

Racine Waukesha

- c. If storage, use, or consumption in 2005 was in one of the following counties, the tax rate was 5%:

Calumet	Fond du Lac	Menominee	Sheboygan
Clark	Kewaunee	Outagamie	Winnebago
Florence	Manitowoc	Rock	

Standard Deduction Worksheet for Dependents

- A. Wages, salaries, and tips from line 1 of Form 1A.
(Do not include taxable scholarships or fellowships
not reported on a W-2) A. _____
- B. Addition amount B. _____ 250.
- C. Add lines A and B. If total is less than \$800,
fill in \$800 C. _____
- D. Using the amount on line 12 of Form 1A, fill in the
standard deduction for your filing status from table,
page 16 D. _____
- E. Fill in the SMALLER of line C or D here and on line 14
of Form 1A. E. _____

Your social security number 	Spouse's social security number
---------------------------------	-------------------------------------

Your legal last name	Legal first name and middle initial
----------------------	-------------------------------------

WI ID#: 987-99-9999

DAY

JOSEPH K.

6543

615 POPLAR DR

MADISON WI 53505

State election campaign fund

If you want \$1 to go to the State Election Campaign Fund, check box(es). ☐ You ☐ Your spouse

Checking the box(es) will not change your tax or refund.

Tax district

Check proper box and fill in name of city, village, or town, and the county in which you lived at the end of 2005.

☐ City ☐ Village ☐ Town

Fill in name

County of

School district Fill in your school district number (see page 24)

Filing status

(check only one box)

☐ Single

☐ Married filing joint return (even if only one had income)



Place label here or print

ENCLOSE withholding statements

PAPER CLIP check or money order here

1	Income from line 4 of federal Form 1040EZ	1	.00
2	If your parent (or someone else) can claim you (or your spouse) as a dependent, check here	2	<input type="checkbox"/>
3	Fill in the standard deduction for your filing status from table, page 16. But if you checked the box on line 2, fill in the amount from worksheet on back	3	.00
4	Subtract line 3 from line 1. If line 3 is larger than line 1, fill in 0	4	.00
5	Deduction for exemptions. Fill in \$700 (\$1,400 if married, or 0 if you checked the box on line 2 – see instructions on back)	5	.00
6	Subtract line 5 from line 4. If line 5 is larger than line 4, fill in 0. This is your taxable income	6	.00
7	Tax. Use amount on line 6 to find your tax using table, page 17	7	.00
8	School property tax credit		
8a	Rent paid in 2005 – heat included .00	} Find credit from table page 9... 8a	.00
	Rent paid in 2005 – heat not included .00		
8b	Property taxes paid on home in 2005 .00	} Find credit from table page 10. 8b	.00
9	Working families tax credit – if line 1 is less than \$10,000 (\$19,000 if married filing joint), see page 10		
10	Married couple credit. Wages 10a Yourself .00 (see instructions on reverse side) 10b Spouse .00		
10c	Fill in smaller of 10a or 10b but no more than \$16,000 .00 x .03 =	10c	.00
11	Add credits on lines 8a, 8b, 9, and 10c	11	.00
12	Subtract line 11 from line 7. If line 11 is larger than line 7, fill in 0. This is your net tax	12	.00
13	Sales and use tax due on out-of-state purchases (see page 11)	13	.00
14	Endangered resources donation (decreases refund or increases amount owed)	14	.00
15	Packers football stadium donation (decreases refund or increases amount owed)	15	.00
16	Breast cancer research donation (decreases refund or increases amount owed)	16	.00
17	Veterans trust fund donation (decreases refund or increases amount owed)	17	.00
18	Add lines 12 through 17	18	.00

19 Amount from line 18 1900

20 Wisconsin income tax withheld. Enclose readable withholding statements 2000

21 If line 20 is larger than line 19, subtract line 19 from line 20 This is **YOUR REFUND** 2100

22 If line 19 is larger than line 20, subtract line 20 from line 19 ... This is the **AMOUNT YOU OWE** 2200

Sign below Under penalties of law, I declare that this return is true, correct, and complete to the best of my knowledge and belief.

Your signature

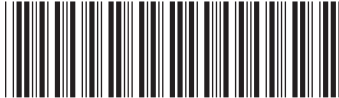
Spouse's signature (if filing jointly, BOTH must sign)

Date

Mail your return to: Wisconsin Department of Revenue
 If refund or no tax due PO Box 59, Madison WI 53785-0001
 If tax due PO Box 268, Madison WI 53790-0001

For Department Use Only

R	M	Y	T	MAN	D	A	P	C			
		05									



INSTRUCTIONS

Read "Which Form to File for 2005" on page 2 of the Form 1A instructions to see which form is right for you.

Prepare one copy of Form WI-Z for your records and another copy to be filed with the Department of Revenue.

Filling in Your Return Use black ink to complete the copy of the form that you file with the department. Round off cents to the nearest dollar. Drop amounts under 50¢ and increase amounts from 50¢ through 99¢ to the next dollar. If completing the form by hand, do not use commas when filling in amounts.

Name and Address If a label with your name is on the front cover, remove the label and place it in the name and address area of the tax return that you file. If your name or address is wrong, draw a line through the incorrect information and print the correct information clearly on the label. Do not use the label if your name is not on it.

If you do not have a label, print your legal name and address. If you filed a joint return for 2004 and are filing a joint return for 2005 with the same spouse, enter your names and social security numbers in the same order as on your 2004 return.

Line 2 Dependents Check the box on line 2 if your parent (or someone else) can claim you (or your spouse) as a dependent on his or her return. Check the box even if that person chose not to claim you.

Line 3 If you checked the box on line 2, use this worksheet to figure the amount to fill in on line 3.

A. Wages, salaries, and tips included in line 1 of Form WI-Z. (Do not include interest income or taxable scholarships or fellowships not reported on a W-2.) .. A.	_____
B. Addition amount	B. <u>250.00</u>
C. Add lines A and B. If total is less than \$800, fill in \$800. C.	_____
D. Fill in the standard deduction for your filing status using table, page 16	D. _____
E. Fill in the SMALLER of line C or D here and on line 3 of Form WI-Z. E.	_____

Line 5 A personal exemption is not allowed for a person who can be claimed as a dependent on someone else's return. If you are single and can be claimed as a dependent, fill in 0 on line 5. If you are married and both spouses can be claimed as a dependent, fill in 0 on line 5. If you are married and only one of you can be claimed as a dependent, fill in \$700 on line 5.

Lines 8a and 8b School Property Tax Credit You may claim a credit if, during 2005, you paid rent for living quarters used as your primary residence OR you paid property taxes on your home. See the instructions for lines 20a and 20b of Form 1A. The total credits on lines 8a and 8b cannot exceed \$300.

Line 9 Working Families Tax Credit You may claim a credit if line 1 of Form WI-Z is less than \$10,000 (\$19,000 if married filing a joint return). But, you cannot claim a credit if you can be claimed as a dependent on another person's return. See the instructions for line 21 of Form 1A.

Line 10 Married Couple Credit If you are married and you and your spouse were both employed in 2005, you may claim the married couple credit. Complete the following steps:

- (1) Fill in your 2005 wages on line 10a. Fill in your spouse's wages on line 10b.
- (2) Fill in the smaller of line 10a or 10b (but not more than \$16,000) in the space provided on line 10c.
- (3) Multiply the amount determined in Step 2 by .03 (3%).
- (4) Fill in the result (but not more than \$480) on line 10c.

Line 13 Sales and Use Tax Due on Out-of-State Purchases If you made purchases from out-of-state firms during 2005 and did not pay a sales and use tax, you may owe Wisconsin sales and use tax. See the instructions for line 26 of Form 1A.

Line 14 Endangered Resources Donation Your donation supports the preservation and management of more than 200 endangered and threatened Wisconsin plants and animals. Fill in line 14 for the amount you wish to donate.

Line 15 Packers Football Stadium Donation You may designate an amount as a Packers football stadium donation. Your donation will either reduce your refund or be added to tax due.

Line 16 Breast Cancer Research Donation You may designate an amount as a breast cancer research donation. Your donation will either reduce your refund or be added to tax due.

Line 17 Veterans Trust Fund Donation You may designate an amount as a veterans trust fund donation. Your donation will either reduce your refund or be added to tax due.

Line 20 Wisconsin Income Tax Withheld Fill in the total amount of Wisconsin income tax withheld as shown on your withholding statements (W-2s). **Do not include income tax withheld for any state other than Wisconsin.**

Line 21 or 22 Fill in line 21 or 22 to determine your refund or amount you owe. If you owe an amount, write your social security number on your check or money order. Paper clip it to Form WI-Z. See page 14 for information on paying by credit card.

Sign and Date Your Return Form WI-Z is not a valid return unless you sign it. If married, your spouse must also sign.

Attachments and Enclosures Enclose a copy of each of your withholding statements. If you owe an amount with your return, paper clip your payment to the front of Form WI-Z. See Form 1A instructions for other attachments that may be required. Do not attach a copy of your federal return.

Lesson 6 – Form 1A

STEP BY STEP

(This lesson assumes you are single, under 65 years of age and have no dependents.)

Step 1

Heading

- If you have a mailing label, save the mailing label to apply to the return when you are sure your return is complete and correct. If you do not have a mailing label, print your name and address using black ink. Use your full name and address.

NOTE: If you are filing for the first time, you will not have a mailing label.

- Enter your social security number. (See box d of your W-2)
- Check the State Election Campaign Fund check box if you want \$1 sent to this fund. Choosing this option will not change the amount of tax you owe nor decrease your refund. The money put into this fund is used for financing campaigns of elected state officials.
- Tax District – Check the applicable box and fill in the name of the city, village, or township you lived in on December 31, 2005. Also, fill in the name of the county you lived in on December 31, 2005.
- School District Number. Refer to the table on page 21 of this manual. Fill in the code number of the school district you lived in on December 31, 2005. Write in only the numbers shown on the table, do not write in the name of the school district.

Step 2

Check Your Filing Status

- Check the “single” box.

Step 3

Figure Your Total Income

- First complete your federal Form 1040A or federal Form 1040EZ.
- On line 1, enter your wages from line 7 of your federal Form 1040A or line 1 of your Form 1040EZ.
- On line 2, enter your interest income from line 8a of your federal Form 1040A or line 2 of Form 1040EZ. If you have interest income from U.S. Government securities, do not include this interest on line 2. If you have interest income from state or municipal bonds, see a Form 1A instruction booklet for further information.
- On line 3, enter your dividends from line 9a of your Form 1040A.
- On line 4, enter 40% of your capital gain distributions from line 10 of federal Form 1040A
- Leave lines 5 and 6 blank.
- Add lines 1 through 6. Write the total on line 7.
- Leave lines 8, 9, 10 and 11 blank.
- Bring down the total from line 7 and write it on line 12.

Step 4**(Line 13)**

- Check the box on line 13 if your parent (or someone else) can claim you as a dependent on his or her return (even if that person chooses not to claim you).

Step 5**Figure Your Tax (Lines 14 through 18)**

- If you checked the box on line 13, compute your standard deduction using the "Standard Deduction Worksheet for Dependents" found on page 9 of this manual; if you did not check the box on line 12, use the Standard Deduction Table.
- Enter your standard deduction on line 14.
- Subtract line 14 from line 12 and enter this amount on lines 15 and 17; leave line 16 blank.
NOTE: You may not claim an exemption for yourself on line 16 if someone else can claim you as a dependent. You should complete line 16 if box on line 12 was not checked.
- Use the Tax Table to determine the tax on line 17 and enter this amount on line 18.
- Leave lines 19 through 23 blank and bring down the amount from line 18 and write it on lines 24 and 25. This is your net tax.

Step 6**Sales Tax Due on Out-of-State Purchases (Line 26)**

- If you made purchases from out-of-state firms, you may owe Wisconsin's sales or use tax on these purchases. See page 18 of this manual for more information.

Step 7**Packers Football Stadium, Endangered Resources, Breast Cancer Research and Veterans Trust Fund Donations (Lines 27, 28, 29, and 30)**

- You may wish to contribute to the Endangered Resources Fund. Your donation will fund recovery and protection projects for endangered or threatened plant, animal, and non-game species.
- You may wish to contribute to breast cancer research. Your donation will be used for breast cancer research projects.
- You may wish to contribute to the Packers Football Stadium. Your donation will be used for maintenance and operating costs of the professional football stadium in Green Bay.
- You may wish to contribute to the Veterans Trust Fund. Your donation will be used to benefit veterans or their dependents.
- Your donation will reduce your refund or increase your tax due by the amount of your donation.

Step 8**(Line 31)**

- Add lines 25 through 30.

Step 9**Wisconsin Income Tax Withheld (Line 32)**

- Add up the amounts of Wisconsin Tax Withheld from your W-2's and put the total on line 32, Form 1A.
- Make sure that your W-2 indicates "Wisconsin" as the state that withheld taxes. Also, be careful not to enter "FICA" taxes withheld.

Step 10**(Line 33, 34, 35 and 36)**

- Leave these lines blank.

Step 11**(Line 37)**

- Bring down the amount from line 32 and write it on line 37.

Step 12**(Lines 38, 39, 40 and 41) Refund or Amount You Owe**

- Look at lines 31 and 37 again. Check whether line 31 or 37 is larger.
- If line 37 is larger, subtract line 31 from line 37, and put the result on lines 38 and 39. This is the amount of your refund.
- If line 31 is larger, subtract line 37 from line 31 and put the result on line 41. This is the amount you owe.

Step 13**Sign and Assemble Your Return**

- See page 11 of this manual, "Step 12."
- Make a copy of your return for your records.

Step 14**Mail Your Return**

- Mail your return by April 17, 2006 to the appropriate address:

If you owe tax –

Wisconsin Department of Revenue
PO Box 268
Madison, WI 53790-0001

**If you will receive a refund
or have no tax due –**

Wisconsin Department of Revenue
PO Box 59
Madison, WI 53785-0001

Form 1A Problem

Using the following information, complete Form 1A for Susan Black (use the Form 1A on the following page and "Standard Deduction Worksheet For Dependents" below). She is single, has no dependents and can be claimed as a dependent on her parents' tax return. She does not want to make any contributions. She does not pay any rent or property taxes. She does not have a preprinted label.

Susan paid \$146, including shipping and handling charges, for compact disks she purchased from an out-of-state mail-order company. She did not pay Wisconsin sales and use tax to the out-of-state mail-order company.

Susan A. Black
601 Turnbolt Street
Oak Creek, Wisconsin 53154
Milwaukee County
SS# 987-00-2080

Wisconsin income tax withheld: \$150

Form 1040A:

\$5,300 wages (line 7, Form 1040A) from a job in Milwaukee

\$450 taxable interest from bank account (line 8a, Form 1040A).

Worksheet for Computing Wisconsin Sales and Use Tax

1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) \$ _____
2. Sales and use tax rate
(see rate chart below) x _____ %
3. Amount of sales and use tax due (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 26 of Form 1A (line 13 of Form WI-Z) . \$ _____

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2005.

- a. If storage, use, or consumption in 2005 was in one of the following counties, the tax rate was 5.6%:

Milwaukee Ozaukee Washington

- b. If storage, use, or consumption in 2005 was in one of the following counties, the tax rate was 5.1%:

Racine Waukesha

- c. If storage, use, or consumption in 2005 was in one of the following counties, the tax rate was 5%:

Calumet	Fond du Lac	Menominee	Sheboygan
Clark	Kewaunee	Outagamie	Winnebago
Florence	Manitowoc	Rock	

Standard Deduction Worksheet for Dependents

- A. Wages, salaries, and tips from line 1 of Form 1A.
(Do not include taxable scholarships or fellowships not reported on a W-2) A. _____
- B. Addition amount B. _____ 250.
- C. Add lines A and B. If total is less than \$800, fill in \$800 C. _____
- D. Using the amount on line 12 of Form 1A, fill in the **standard deduction** for your filing status from table, page 16 D. _____
- E. Fill in the **SMALLER** of line C or D here and on line 14 of Form 1A. E. _____

Place label here or print

Your social security number 	Spouse's social security number
---------------------------------	-------------------------------------

Your legal last name		Legal first name and middle initial		State election campaign fund If you want \$1 to go to the State Election Campaign Fund, check box(es). <input type="checkbox"/> You <input type="checkbox"/> Your spouse Checking the box(es) will not change your tax or refund.
If a joint return, spouse's legal last name		Spouse's legal first name and middle initial		
Home address (number and street)				
City or post office		State	Zip code	Tax district Check proper box and fill in name of city, village, or town, and the county in which you lived at the end of 2005. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town

Filing status

- ☐ Single ☐ Married filing joint return (even if only one had income)
☐ Head of household (with qualifying person). **Fill in qualifying person's name**
 Also, check here if married. ☐

Fill in name ▶





County of _____**School district** Fill in your school district number (see page 24) _____

ENCLOSE withholding statements

1	Wages, salaries, tips, etc. (see page 4)	1	_____	.00
2	Interest (see page 5)	2	_____	.00
3	Ordinary dividends (from line 9a of federal Form 1040A or 1040)	3	_____	.00
4	Capital gain distributions (see page 5)	4	_____	.00
5	Unemployment compensation (from worksheet, page 5)	5	_____	.00
6	Taxable IRA distributions, pensions and annuities, and social security benefits (see page 6)	6	_____	.00
7	Add lines 1 through 6	7	_____	.00
8	Educator expenses (see page 7)	8	_____	.00
9	IRA deduction (see page 7)	9	_____	.00
10	Student loan interest deduction	10	_____	.00
11	Add lines 8, 9, and 10	11	_____	.00
12	Subtract line 11 from line 7. This is your Wisconsin income	12	_____	.00
13	If your parent (or someone else) can claim you (or your spouse) as a dependent, check here ▶ <input type="checkbox"/>	13		
14	Fill in the standard deduction for your filing status from table, page 16. But if you checked the box on line 13, fill in amount from worksheet, page 7	14	_____	.00
15	Subtract line 14 from line 12. If line 14 is larger than line 12, fill in 0	15	_____	.00
16	Deduction for exemptions (from line 6 of Exemption Worksheet, page 7)	16a	_____	.00
	b Fill in number of dependents (do not count yourself or your spouse) ▶ _____ You <input type="checkbox"/> Spouse <input type="checkbox"/>			
	c If you (or your spouse if filing joint) were age 65 or over , check here ▶ <input type="checkbox"/> <input type="checkbox"/>			
17	Subtract line 16a from line 15. If line 16a is larger than line 15, fill in 0. This is your taxable income	17	_____	.00
18	Tax. Use amount on line 17 to find your tax using table, page 17	18	_____	.00
19	Armed forces member credit (must be stationed outside U.S., see page 8)	19	_____	.00
20	School property tax credit			
	a Rent paid in 2005–heat included _____ .00 } Find credit from table page 9	20a	_____	.00
	Rent paid in 2005–heat not included _____ .00 }			
	b Property taxes paid on home in 2005 _____ .00 ▶ Find credit from table page 10	20b	_____	.00
21	Working families tax credit, see page 10	21	_____	.00
22	Married couple credit. Complete schedule on reverse side	22	_____	.00
23	Add lines 19 through 22. This is the total of your credits	23	_____	.00
24	Subtract line 23 from line 18. If line 23 is larger than line 18, fill in 0. This is your net tax	24	_____	.00



PAPER CLIP payment here

25	Fill in net tax from line 24	25	.00
26	Sales and use tax due on out-of-state purchases (see page 11)	26	.00
27	Endangered resources donation (decreases refund or increases amount owed) 	27	.00
28	Packers football stadium donation (decreases refund or increases amount owed) 	28	.00
29	Breast cancer research donation (decreases refund or increases amount owed) 	29	.00
30	Veterans trust fund donation (decreases refund or increases amount owed) 	30	.00
31	Add lines 25 through 30	31	.00
32	Wisconsin income tax withheld. Enclose withholding statements . . .	32	.00
33	2005 estimated tax payments and amount applied from 2004 return .	33	.00
34	Earned income credit (see page 12) Qualifying Federal children credit0.00 x . . . % = . .	34	.00
35	Homestead credit. Attach Schedule H or H-EZ	35	.00
36	Eligible veterans and surviving spouses property tax credit	36	.00
37	Add lines 32 through 36	37	.00
38	If line 37 is more than line 31, subtract line 31 from line 37. This is the AMOUNT YOU OVERPAID	38	.00
39	Amount of line 38 you want REFUNDED TO YOU	39	.00
40	Amount of line 38 you want applied to your 2006 estimated tax . . .	40	.00
41	If line 37 is less than line 31, subtract line 37 from line 31. This is the AMOUNT YOU OWE . .	41	.00
42	Underpayment interest. Also include on line 41	42	.00

Sign below Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Your signature	Spouse's signature (if filing jointly, BOTH must sign)	Date
----------------	--	------

Mail your return to: Wisconsin Department of Revenue
 If tax due PO Box 268, Madison WI 53790-0001
 If homestead credit claimed PO Box 34, Madison WI 53786-0001
 If refund or no tax due PO Box 59, Madison WI 53785-0001

For Department Use Only

R	M	Y	T	MAN	D	A	P	C			
		05									

Married Couple Credit When Both Spouses Are Employed

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

		(A) YOURSELF	(B) YOUR SPOUSE
1 Wages, salaries, tips, and other employee compensation from line 1 of Form 1A. Do not include deferred compensation or scholarships and fellowships that are not reported on a W-2	1	.00	.00
2 IRA deduction, if any, from line 9 of Form 1A	2	.00	.00
3 Subtract line 2 from line 1	3	.00	.00
4 Compare amounts in columns (A) and (B) of line 3. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000 . . .	4		.00
5 Rate of credit is .03 (3%)	5		x .03
6 Multiply line 4 by line 5. Round the result and fill in here and on line 22 on reverse side	6	Do not fill in more than \$480	.00



WISCONSIN SCHOOL DISTRICT NUMBER

Appearing below is an alphabetical listing of Wisconsin school districts. Refer to this listing and find the number of the district in which you lived on December 31, 2005. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due.

The listing is divided into two sections. **SECTION I** lists all districts which operate high schools. **SECTION II** lists those districts which operate schools having only elementary grades.

Your school district will generally be the name of the municipality where the public high school is located which any children at your home would be entitled to attend. However, if such high school is a "union high school," refer to **SECTION II** and find the number of your elementary district.

The listing has the names of the school districts only to help you find your district number. Don't write in the name of your school district or the

name of any specific school. Fill in only your school district's number on the school district line in the name and address area of your return. For example:

1. If you lived in the city of Milwaukee, you will fill in the number 3619 on the school district line.
2. If you lived in the city of Hartford, you would refer to Section II and find the number 2443, which is the number for Jt. No. 1 Hartford elementary district.

The following are other factors to be considered in determining your school district number:

1. If you lived in one school district but worked in another, fill in the district number where you lived.
2. If you were temporarily living away from your permanent home, fill in the district number of your permanent home.

Note If you can't identify your school district, contact your municipal clerk or local school for help.

SECTION I – SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

School District	No.	School District	No.	School District	No.	School District	No.	School District	No.
ABBOTSFORD	0007	CLINTONVILLE	1141	GREEN LAKE	2310	MELLEN	3427	PEWAUKEE	4312
ADAMS-FRIENDSHIP	0014	COCHRANE-FOUNTAIN CITY	1155	GREENWOOD	2394	MELROSE-MINDORO	3428	PHELPS	4330
ALBANY	0063	COLBY	1162	HAMILTON	2420	MENASHA	3430	PHILLIPS	4347
ALGOMA	0070	COLEMAN	1169	HARTFORD UHS	*	MENOMONEE INDIAN	3434	PITTSVILLE	4368
ALMA	0084	COLFAX	1176	HAYWARD	2478	MENOMONEE FALLS	3437	PLATTEVILLE	4389
ALMA CENTER	0091	COLUMBUS	1183	HIGHLAND	2527	MENOMONIE	3444	PLUM CITY	4459
ALMOND- BANCROFT	0105	CORNELL	1204	HILBERT	2534	MEQUON- THIENSVILLE	3479	PLYMOUTH	4473
ALTOONA	0112	CRANDON	1218	HILLSBORO	2541	MERCER	3484	PORTAGE	4501
AMERY	0119	CRIVITZ	1232	HOLMEN	2562	MERRILL	3500	PORT EDWARDS	4508
ANTIGO	0140	CUBA CITY	1246	HORICON	2576	MIDDLETON-CROSS	3549	PORT WASHINGTON- SAUKVILLE	4515
APPLETON	0147	CUDAHY	1253	HORTONVILLE AREA	2583	PLAINES	3612	POTOSI	4529
ARCADIA	0154	CUMBERLAND	1260	HOWARD-SUAMICO	2604	MILTON	3612	POYNETTE	4536
ARGYLE	0161			HOWARDS GROVE	2605	MILWAUKEE	3619	PRAIRIE DU CHIEN	4543
ARROWHEAD UHS	*	D C EVEREST	4970	HUDSON	2611	MINERAL POINT	3633	PRAIRIE FARM	4557
ASHLAND	0170	DARLINGTON	1295	HURLEY	2618	MISHCOT	3661	PRENTICE	4571
ASHWAUBENON	0182	DEERFIELD	1309	HUSTISFORD	2625	MONDOVI	3668	PRESCOTT	4578
ATHENS	0196	DE FOREST	1316			MONONA GROVE	3675	PRINCETON	4606
AUBURNDALE	0203	DE LAVAN-DARIEN	1380	INDEPENDENCE	2632	MONROE	3682	PULASKI	4613
AUGUSTA	0217	DENMARK	1407	IOLA-SCANDINAVIA	2639	MONTELO	3689		
		DE PERE	1414	IOWA-GRANT	2646	MONTECELLO	3696	RACINE	4620
BALDWIN-WOODVILLE	0231	DE SOTO	1421	ITHACA	2660	MOSINEE	3787	RANDOLPH	4634
BANGOR	0245	DODGEAND	2744			MOUNT HOREB	3794	RANDOM LAKE	4641
BARABOO	0280	DODGEVILLE	1428	JANESVILLE	2695	MUKWONAGO	3822	REEDSBURG	4753
BARNEVELD	0287	DRUMMOND	1491	JEFFERSON	2702	MUKWONAGO-NORWAY	3857	REEDSVILLE	4760
BARRON	0308	DURAND	1499	JOHNSON CREEK	2730			RHINELANDER	4781
BAYFIELD	0315			JUDA	2737	NECEDAH	3871	RIB LAKE	4795
BEAVER DAM	0336	EAST TROY	1540			NEENAH	3892	RICE LAKE	4802
BEECHER-DUNBAR-PEMBINE	4263	EAST CLOIRE	1554	KAUKAUNA	2758	NEILLSVILLE	3899	RICHLAND	4851
BELLEVILLE	0350	EDGAR	1561	KENOSHA	2793	NEKOOSA	3906	RIO	4865
BELMONT	0364	EDGERTON	1568	KETTLE MORAINE	1376	NEW AUBURN	3920	RIPON	4872
BELOIT	0413	ELCHO	1582	KEWASKUM	2800	NEW BERLIN	3925	RIVERDALE	4880
BELOIT TURNER	0422	ELEVA-STRUM	1600	KEWANEE	2814	NEW GLARUS	3934	RIVER FALLS	4893
BENTON	0427	ELKHART LAKE- GLENBEULAH	1631	KICKAPOO	2828	NEW HOLSTEIN	3941	RIVER RIDGE	4904
BERLIN	0434	ELKHORN	1638	KIEL	2828	NEW LISBON	3948	RIVER VALLEY	5523
BIG FOOT UHS	*	ELK MOUND	1645	KIMBERLY	2835	NEW LONDON	3955	ROSENDALE- BRANDON	4956
BIRCHWOOD	0441	ELLSWORTH	1659	KOHLER	2842	NEW RICHMOND	3962	ROSHOLT	4963
BLACK HAWK	2240	ELMBROOK	0714			NIAGARA	3969	ROYALL	1673
BLACK RIVER FALLS	0476	ELMWOOD	1666	LA CROSSE	2849	NICOLET UHS	*		
BLAIR-TAYLOR	0485	EVANSVILLE	1694	LADYSMITH-HAWKINS	2856	NORRIS	3976	SAINT CROIX	2016
BLOOMER	0497			LA FARGE	2863	NORTH CRAWFORD	2016	CENTRAL	2422
BONDUEL	0602	FALL CREEK	1729	LAKE GENEVA- GENOA CITY UHS	*	NORTH FOND DU LAC	3983	SAINT CROIX FALLS	5019
BOSCOBEL AREA	0609	FALL RIVER	1736	LAKE HOLCOMBE	2891	NORTH FOND DU LAC	3983	SAINT FRANCIS	5026
BOWLER	0623	FENNIMORE	1813	LAKE LAKE UHS	*	NORTH FOND DU LAC	3983	SAUK PRAIRIE	5100
BOYCEVILLE	0637	FLAMBEAU	5757	LAKE MILLS	2898	NORTH FOND DU LAC	3983	SENECA	5124
BRILLION	0658	FLORENCE	1855	LANCESTER	2912	NORTH FOND DU LAC	3983	SEVASTOPOL	5130
BRODHEAD	0700	FOND DU LAC	1862	LAONA	2940	NORTH FOND DU LAC	3983	SEYMOUR	5138
BROWN DEER	0721	FORT ATKINSON	1883	LENA	2961	NORTH FOND DU LAC	3983	SHAWANO-GRESHAM	5264
BRUCE	0735	FRANKLIN	1900	LITTLE CHUTE	3129	OAK CREEK- FRANKLIN	4018	SHEBOGAN	5271
BURLINGTON	0777	FREDERIC	1939	LODI	3150	OAKFIELD	4025	SHEBOGAN FALLS	5278
BUTTERNUT	0840	FREEDOM	1953	LOMIRA	3171	OCONOMOWOC	4060	SHELL LAKE	5306
				LOYAL	3206	OCONTO	4067	SHIOCTON	5348
CADOTT	0870	GALESVILLE-ETTRICK- TREMPLEAU	2009	LUCK	3213	OCONTO FALLS	4074	SHOREWOOD	5355
CAMBRIA-FRIESLAND	0882	GERMANTOWN	2058	LUXEMBURG-CASCO	3220	OMRO	4088	SHULLSBURG	5362
CAMBRIDGE	0896	GIBRALTAR	2114			ONALASKA	4095	SIREN	5376
CAMERON	0903	GILLET	2128	MADISON	3269	OOSTBURG	4137	SLINGER	5390
CAMPBELLSPORT	0910	GILMAN	2135	MANAWA	3276	OREGON	4144	SOLON SPRINGS	5397
CASHTON	0980	GILMANTON	2142	MANITOWOC	3290	OSCEOLA	4165	SOMERSET	5432
CASSVILLE	0994	GLENWOOD CITY	2198	MAPLE	3297	OSKOSH	4179	SOUTH MILWAUKEE	5439
CEDARBURG	1015	GLIDDEN	2205	MARATHON CITY	3304	OSSEO-FAIRCHILD	4186	SOUTH SHORE	5452
CEDAR GROVE- BELGIUM	1029	GOODMAN- ARMSTRONG	2212	MARINETTE	3311	OWEN-WITHEE	4207	SOUTHERN DOOR CO	5457
CENTRAL/WESTOSHA	1078	GRAFTON	2217	MARION	3318			SOUTHWESTERN	5485
CHETEK	1085	GRANTON	2226	MARKESAN	3325	PALMYRA-EAGLE	4221	WISCONSIN	2485
CHILTON	1092	GRANTSBURG	2233	MARSHALL	3332	PARDEEVILLE	4228	SPARTA	5460
CLAYTON	1120	GREEN BAY	2289	MARSHFIELD	3339	PARK FALLS	4242	SPENCER	5467
CLEAR LAKE	1127	GREENDALE	2296	MAUSTON	3360	PARKVIEW	4151	SPOONER	5474
CLINTON	1134	GREENFIELD	2303	MAYVILLE	3367	PECATONICA	0490	SPRING VALLEY	5586
				MCFARLAND	3381	PEPIN	4270	STANLEY-BOYD	5593
				MEDFORD	3409	PESHTIGO	4305	STEVENS POINT	5607

*This is a "Union High School" district. Refer to Section II of this listing and determine the number of your elementary school district.

SECTION II – SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

BOULDER JCT, JT #1	0616	GENOA CITY, JT #2	2051	LAKE COUNTRY	3862	NORTH CAPE	4690	TREVOR	5061	WASHINGTON- CALDWELL	6104
BRIGHTON, #1	0657	GLENDAL	2084	LAKE GENEVA, JT #1	3885	NORTH LAKE	3514	SALEM	5068	WATERFORD, JT #1	6113
BRISTOL, #1	0665	RIVER HILLS	2184	LINN, JT #4	3087	NORWAY, JT #7	4011	SHARON, JT #11	5258	WHEATLAND, JT #1	6412
DOVER, #1	1449	HARTFORD, JT #1	2443	LINN, JT #6	3094	PARIS, JT #1	4235	SILVER LAKE, JT #1	5369	WILMOT GRADE	5075
ERIN	1687	HARTLAND	2460	MAPLE DALE- INDIAN HILL	1897	RANDALL, JT #1	4627	STONE BANK	3542	WOODRUFF, JT #1	6720
FONTANA, JT #8	1870	LAKESIDE, JT #3	2460	MERTON COMMUNITY	3528	RAYMOND, #14	4686	TWIN LAKES, #4	5817	YORKVILLE, JT #2	6748
FOX POINT, JT #2	1890	HERMAN, #22	2523	MINOCQUA, JT #1	3640	RICHFIELD, JT #1	4820	UNION GROVE, JT #1	5859		
FRIESS LAKE	4843	LAC DU FLAMBEAU, #1	1848	NEOSHO, JT #3	3913	RICHMOND	3122				
GENEVA, JT #4	2044					RUBICON, JT #6	4998				

2005 Tax Table for Forms 1A and WI-Z Filers

Use this Tax Table if your taxable income is less than \$100,000. If \$100,000 or more, use the Tax Computation Worksheet on page 23.

Example: Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 17 of Form 1A is \$28,653. First, they find the \$28,000 heading in the table. Then they find the \$28,600-\$28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,597. This is the tax amount they must write on line 18 of their return.

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly
		Your tax is –	
28,500	28,600	1,657	1,591
28,600	28,700	1,663	1,597
28,700	28,800	1,670	1,604
28,800	28,900	1,676	1,610
28,900	29,000	1,683	1,617

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
0	20	0	0	4,000				8,000			
20	40	1	1	4,000	4,100	186	186	8,000	8,100	370	370
40	100	3	3	4,100	4,200	191	191	8,100	8,200	375	375
100	200	7	7	4,200	4,300	196	196	8,200	8,300	380	380
200	300	12	12	4,300	4,400	200	200	8,300	8,400	384	384
300	400	16	16	4,400	4,500	205	205	8,400	8,500	389	389
400	500	21	21	4,500	4,600	209	209	8,500	8,600	393	393
500	600	25	25	4,600	4,700	214	214	8,600	8,700	398	398
600	700	30	30	4,700	4,800	219	219	8,700	8,800	403	403
700	800	35	35	4,800	4,900	223	223	8,800	8,900	407	407
800	900	39	39	4,900	5,000	228	228	8,900	9,000	413	412
900	1,000	44	44								
1,000				5,000				9,000			
1,000	1,100	48	48	5,000	5,100	232	232	9,000	9,100	420	416
1,100	1,200	53	53	5,100	5,200	237	237	9,100	9,200	426	421
1,200	1,300	58	58	5,200	5,300	242	242	9,200	9,300	432	426
1,300	1,400	62	62	5,300	5,400	246	246	9,300	9,400	438	430
1,400	1,500	67	67	5,400	5,500	251	251	9,400	9,500	444	435
1,500	1,600	71	71	5,500	5,600	255	255	9,500	9,600	450	439
1,600	1,700	76	76	5,600	5,700	260	260	9,600	9,700	456	444
1,700	1,800	81	81	5,700	5,800	265	265	9,700	9,800	463	449
1,800	1,900	85	85	5,800	5,900	269	269	9,800	9,900	469	453
1,900	2,000	90	90	5,900	6,000	274	274	9,900	10,000	475	458
2,000				6,000				10,000			
2,000	2,100	94	94	6,000	6,100	278	278	10,000	10,100	481	462
2,100	2,200	99	99	6,100	6,200	283	283	10,100	10,200	487	467
2,200	2,300	104	104	6,200	6,300	288	288	10,200	10,300	493	472
2,300	2,400	108	108	6,300	6,400	292	292	10,300	10,400	500	476
2,400	2,500	113	113	6,400	6,500	297	297	10,400	10,500	506	481
2,500	2,600	117	117	6,500	6,600	301	301	10,500	10,600	512	485
2,600	2,700	122	122	6,600	6,700	306	306	10,600	10,700	518	490
2,700	2,800	127	127	6,700	6,800	311	311	10,700	10,800	524	495
2,800	2,900	131	131	6,800	6,900	315	315	10,800	10,900	530	499
2,900	3,000	136	136	6,900	7,000	320	320	10,900	11,000	536	504
3,000				7,000				11,000			
3,000	3,100	140	140	7,000	7,100	324	324	11,000	11,100	543	508
3,100	3,200	145	145	7,100	7,200	329	329	11,100	11,200	549	513
3,200	3,300	150	150	7,200	7,300	334	334	11,200	11,300	555	518
3,300	3,400	154	154	7,300	7,400	338	338	11,300	11,400	561	522
3,400	3,500	159	159	7,400	7,500	343	343	11,400	11,500	567	527
3,500	3,600	163	163	7,500	7,600	347	347	11,500	11,600	573	531
3,600	3,700	168	168	7,600	7,700	352	352	11,600	11,700	579	536
3,700	3,800	173	173	7,700	7,800	357	357	11,700	11,800	586	541
3,800	3,900	177	177	7,800	7,900	361	361	11,800	11,900	592	546
3,900	4,000	182	182	7,900	8,000	366	366	11,900	12,000	598	552

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